

**NARUMALAR DEEPAM ACADEMY****DHARMAPURI - 8122190917****COLLEGE TRB – COMMERCE – SYLLABUS AND TEST SCHEDULE****UNIT-1 BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS**

- Concepts and elements of business environment: Economic environment- Economic systems, Economic policies (Monetary and fiscal policies); Political environment- Role of government in business; Legal environment– Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR).
- Scope and importance of international business; Globalization and its drivers; Modes of entry into international business.
- Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy.
- Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy.
- Balance of payments (BOP): Importance and components of BOP.
- Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA.
- International Economic institutions: IMF, World Bank, UNCTAD.
- World Trade Organization (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS.

**UNIT-2 ACCOUNTING AND AUDIING**

- Basic accounting principles; concepts and postulates.
- Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms.
- Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies.
- Holding company accounts.
- Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-

- making; Life cycle costing, Target costing, Kaizen costing and JIT.
- **Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis.**
- **Human Resources Accounting; Inflation Accounting; Environmental Accounting**
- **Indian Accounting Standards and IFRS.**
- **Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit.**
- **Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit.**

### **UNIT-3 BUSINESS ECONOMICS**

- **Meaning and scope of business economics.**
- **Objectives of business firms.**
- **Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR.**
- **Consumer behavior: Utility analysis; Indifference curve analysis.**
- **Law of Variable Proportions: Law of Returns to Scale.**
- **Theory of cost: Short-run and long-run cost curves.**
- **Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly– Price leadership model; Monopoly; Price discrimination.**
- **Pricing strategies: Price skimming; Price penetration; Peak load pricing.**

### **UNIT-4 BUSINESS FINANCE**

- **Scope and sources of finance; Lease financing.**
- **Cost of capital and time value of money.**
- **Capital structure.**
- **Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis.**
- **Working capital management; Dividend decision: Theories and policies.**
- **Risk and return analysis; Asset securitization.**
- **International monetary system.**
- **Foreign exchange market; Exchange rate risk and hedging techniques.**
- **International financial markets and instruments: Euro currency; GDRs; ADRs.**
- **International arbitrage; Multinational capital budgeting.**

### **UNIT-5 BUSINESS STATISTICS AND RESEARCH METHODS**

- **Measures of central tendency.**
- **Measures of dispersion.**
- **Measures of skewness.**

- **Correlation and regression of two variables.**
- **Probability: Approaches to probability; Bayes' theorem.**
- **Probability distributions: Binomial, poisson and normal distributions.**
- **Research: Concept and types; Research designs.**
- **Data: Collection and classification of data.**
- **Sampling and estimation: Concepts; Methods of sampling–probability and non- probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation.**
- **Hypothesis testing: z-test; t-test; ANOVA; Chi–square test; Mann-Whitney test (U- test); Kruskal-Wallis test (H-test); Rank correlation test.**
- **Report writing.**

### **UNIT-6 BUSINESS MANAGEMENT AND HUMAN RESOURCE MANAGEMENT**

- **Principles and functions of management.**
- **Organization structure: Formal and informal organizations; Span of control.**
- **Responsibility and authority: Delegation of authority and decentralization.**
- **Motivation and leadership: Concept and theories.**
- **Corporate governance and business ethics.**
- **Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning.**
- **Compensation management: Job evaluation; Incentives and fringe benefits.**
- **Performance appraisal including 360-degree performance appraisal.**
- **Collective bargaining and workers' participation in management.**
- **Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management.**
- **Organizational Culture: Organizational development and organizational change.**

### **UNIT-7 BANKING AND FINANCIAL INSTITUTIONS**

- **Overview of Indian financial system-  
Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks.**
- **Reserve Bank of India: Functions; Role and monetary policy management.**
- **Banking sector reforms in India: Basel norms; Risk management; NPA management.**
- **Financial markets: Money market; Capital market; Government**

securities market.

- **Financial Institutions: Development Finance Institutions (DFIs); Non-Banking. Financial Companies (NBFCs); Mutual Funds; Pension Funds.**
- **Financial Regulators in India.**
- **Financial sector reforms including financial inclusion.**
- **Digitization of banking and other financial services: Internet banking; mobile banking; Digital payments systems.**
- **Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance - IRDA and its role.**

### **UNIT-8 MARKETING MANAGEMENT**

- **Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning.**
- **Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development.**
- **Pricing decisions: Factors affecting price determination; Pricing policies and strategies.**
- **Promotion decisions: Role of promotion in marketing; Promotion methods–Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix.**
- **Distribution decisions: Channels of distribution; Channel management.**
- **Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions.**
- **Service marketing.**
- **Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM.**
- **Logistics management.**

### **UNIT-9 LEGAL ASPECTS OF BUSINESS**

- **Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts.**
- **Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency.**
- **Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer.**
- **Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonor and discharge of negotiable instruments.**

- **The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company.**
- **Limited Liability Partnership: Structure and procedure of formation of LLP in India.**
- **The Competition Act, 2002: Objectives and main provisions.**
- **The Information Technology Act, 2000: Objectives and main provisions; Cybercrimes and penalties.**
- **The RTI Act, 2005: Objectives and main provisions.**
- **Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property.**
- **Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST.**

### **UNIT- 10 INCOME-TAX AND CORPORATE TAX PLANNING**

- **Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes.**
- **International Taxation: Double taxation and its avoidance mechanism; Transfer pricing.**
- **Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations.**
- **Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns.**
- **Income-tax: Basic concepts–Residential status and tax incidence– Exempted incomes; Agricultural income–Computation of taxable income under Salaries, House property, Capital gains, Profits and gains of business and profession and Income from other sources – Gross total income – Deductions from Gross total income–Clubbing of incomes–Set off and carry forward of losses–Assessment of Individuals.**
- **Deduction and collection of tax at source–Advance payment of tax– E-filing of income-tax returns.**
- **Tax planning, Tax avoidance and Tax evasion – Techniques of corporate tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.**
- **International Taxation: Transfer pricing and anti-avoidance measures – Non-resident taxation – Double taxation relief – Application and interpretation of tax treaties.**

### Test Plan

S. No	Test	Syllabus
<b>UNIT-1 BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS</b>		
<b>1</b>	<b>Test -1</b>	<ul style="list-style-type: none"> <li>➤ <b>Concepts and elements of business environment: Economic environment- Economic systems, Economic policies (Monetary and fiscal policies);</b></li> <li>➤ <b>Political environment- Role of government in business; Legal environment– Consumer Protection Act, FEMA;</b></li> <li>➤ <b>Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR).</b></li> </ul>
<b>2</b>	<b>Test -2</b>	<ul style="list-style-type: none"> <li>➤ <b>Scope and importance of international business; Globalization and its drivers; Modes of entry into international business.</b></li> <li>➤ <b>Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India’s foreign trade policy.</b></li> </ul>
<b>3</b>	<b>Test -3</b>	<ul style="list-style-type: none"> <li>➤ <b>Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India’s FDI policy.</b></li> <li>➤ <b>Balance of payments (BOP): Importance and components of BOP.</b></li> <li>➤ <b>Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects;</b></li> </ul>
<b>4</b>	<b>Test -4</b>	<ul style="list-style-type: none"> <li>➤ <b>Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA.</b></li> <li>➤ <b>International Economic institutions: IMF, World Bank, UNCTAD.</b></li> <li>➤ <b>World Trade Organization (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS.</b></li> </ul>
<b>5</b>	<b>Test -5</b>	➤ <b>Unit – I Full Test</b>

**UNIT-2 ACCOUNTING AND AUDIING**

6	Test -6	<ul style="list-style-type: none"> <li>➤ Basic accounting principles; concepts and postulates.</li> <li>➤ Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms.</li> <li>➤ Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies.</li> <li>➤ Holding company accounts.</li> </ul>
7	Test -7	<ul style="list-style-type: none"> <li>➤ Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT.</li> <li>➤ Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis.</li> </ul>
8	Test -8	<ul style="list-style-type: none"> <li>➤ Human Resources Accounting; Inflation Accounting; Environmental Accounting</li> <li>➤ Indian Accounting Standards and IFRS.</li> <li>➤ Auditing: Independent financial audit; Vouching; Verification ad valuation of assets and liabilities;</li> </ul>
9	Test -9	<ul style="list-style-type: none"> <li>➤ Audit of financial statements and audit report; Cost audit.</li> <li>➤ Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit.</li> </ul>
10	Test -10	➤ <b>Unit-II Full Test</b>
<b>UNIT-3 BUSINESS ECONOMICS</b>		
11	Test -11	<ul style="list-style-type: none"> <li>➤ Meaning and scope of business economics.</li> <li>➤ Objectives of business firms.</li> <li>➤ Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR.</li> </ul>
12	Test -12	<ul style="list-style-type: none"> <li>➤ Consumer behavior: Utility analysis; Indifference curve analysis.</li> <li>➤ Law of Variable Proportions: Law of Returns</li> </ul>

		to Scale.
13	Test -13	<ul style="list-style-type: none"> <li>➤ Theory of cost: Short-run and long-run cost curves.</li> <li>➤ Price determination under different market forms: Perfect competition;</li> </ul>
14	Test -14	<ul style="list-style-type: none"> <li>➤ ; Monopolistic competition; Oligopoly– Price leadership model; Monopoly; Price discrimination.</li> <li>➤ Pricing strategies: Price skimming; Price penetration; Peak load pricing.</li> </ul>
15	Test -15	➤ Unit-3 full test
<b>UNIT-4 BUSINESS FINANCE</b>		
16	Test -16	<ul style="list-style-type: none"> <li>➤ Scope and sources of finance; Lease financing.</li> <li>➤ Cost of capital and time value of money.</li> <li>➤ Capital structure.</li> </ul>
17	Test -17	<ul style="list-style-type: none"> <li>➤ Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis.</li> <li>➤ Working capital management; Dividend decision: Theories and policies.</li> </ul>
18	Test -18	<ul style="list-style-type: none"> <li>➤ Risk and return analysis; Asset securitization.</li> <li>➤ International monetary system.</li> <li>➤ Foreign exchange market; Exchange rate risk and hedging techniques.</li> </ul>
19	Test -19	<ul style="list-style-type: none"> <li>➤ International financial markets and instruments: Euro currency; GDRs; ADRs.</li> <li>➤ International arbitrage; Multinational capital budgeting.</li> </ul>
20	Test -20	➤ Unit-4 full test.
<b>UNIT-5 BUSINESS STATISTICS AND RESEARCH METHODS</b>		
21	Test -21	<ul style="list-style-type: none"> <li>➤ Measures of central tendency.</li> <li>➤ Measures of dispersion.</li> <li>➤ Measures of skewness.</li> </ul>
22	Test -22	<ul style="list-style-type: none"> <li>➤ Correlation and regression of two variables.</li> <li>➤ Probability: Approaches to probability; Bayes' theorem.</li> <li>➤ Probability distributions: Binomial, poisson and normal distributions.</li> </ul>
23	Test -23	<ul style="list-style-type: none"> <li>➤ Research: Concept and types; Research designs.</li> <li>➤ Data: Collection and classification of data.</li> </ul>

		<ul style="list-style-type: none"> <li>➤ <b>Sampling and estimation: Concepts; Methods of sampling–probability and non- probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation.</b></li> </ul>
24	Test -24	<ul style="list-style-type: none"> <li>➤ <b>Hypothesis testing: z-test; t-test; ANOVA; Chi–square test; Mann-Whitney test (U- test); Kruskal-Wallis test (H-test); Rank correlation test.</b></li> <li>➤ <b>Report writing.</b></li> </ul>
25	Test -25	<ul style="list-style-type: none"> <li>➤ <b>Unit-5, over all full test.</b></li> </ul>
<b>UNIT-6 BUSINESS MANAGEMENT AND HUMAN RESOURCE MANAGEMENT</b>		
26	Test -26	<ul style="list-style-type: none"> <li>➤ <b>Principles and functions of management.</b></li> <li>➤ <b>Organization structure: Formal and informal organizations; Span of control.</b></li> <li>➤ <b>Responsibility and authority: Delegation of authority and decentralization.</b></li> </ul>
27	Test -27	<ul style="list-style-type: none"> <li>➤ <b>Motivation and leadership: Concept and theories.</b></li> <li>➤ <b>Corporate governance and business ethics.</b></li> <li>➤ <b>Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning.</b></li> </ul>
28	Test -28	<ul style="list-style-type: none"> <li>➤ <b>Compensation management: Job evaluation; Incentives and fringe benefits.</b></li> <li>➤ <b>Performance appraisal including 360-degree performance appraisal.</b></li> <li>➤ <b>Collective bargaining and workers' participation in management.</b></li> </ul>
29	Test -29	<ul style="list-style-type: none"> <li>➤ <b>Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management.</b></li> <li>➤ <b>Organizational Culture: Organizational development and organizational change.</b></li> </ul>
30	Test -30	<ul style="list-style-type: none"> <li>➤ <b>Unit-6 overall full test</b></li> </ul>
<b>UNIT VII MONEY AND BANKING</b>		
31	Test -31	<ul style="list-style-type: none"> <li>➤ <b>Overview of Indian financial system- Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks;</b></li> </ul>

		<p><b>Cooperative banks.</b></p> <ul style="list-style-type: none"> <li>➤ <b>Reserve Bank of India: Functions; Role and monetary policy management.</b></li> </ul>
32	Test -32	<ul style="list-style-type: none"> <li>➤ <b>Banking sector reforms in India: Basel norms; Risk management; NPA management.</b></li> <li>➤ <b>Financial markets: Money market; Capital market; Government securities market.</b></li> </ul>
33	Test -33	<ul style="list-style-type: none"> <li>➤ <b>Financial Institutions: Development Finance Institutions (DFIs); Non-Banking. Financial Companies (NBFCs); Mutual Funds; Pension Funds.</b></li> <li>➤ <b>Financial Regulators in India.</b></li> <li>➤ <b>Financial sector reforms including financial inclusion.</b></li> </ul>
34	Test -34	<ul style="list-style-type: none"> <li>➤ <b>Digitization of banking and other financial services: Internet banking; mobile banking; Digital payments systems.</b></li> <li>➤ <b>Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance - IRDA and its role.</b></li> </ul>
35	Test -35	<ul style="list-style-type: none"> <li>➤ <b>Unit-7 overall full test</b></li> </ul>
<b>UNIT-8 MARKETING MANAGEMENT</b>		
36	Test -36	<ul style="list-style-type: none"> <li>➤ <b>Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning.</b></li> <li>➤ <b>Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development.</b></li> </ul>
37	Test -37	<ul style="list-style-type: none"> <li>➤ <b>Pricing decisions: Factors affecting price determination; Pricing policies and strategies.</b></li> <li>➤ <b>Promotion decisions: Role of promotion in marketing; Promotion methods–Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix.</b></li> </ul>
38	Test -38	<ul style="list-style-type: none"> <li>➤ <b>Distribution decisions: Channels of distribution; Channel management.</b></li> </ul>

		<ul style="list-style-type: none"> <li>➤ Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions.</li> </ul>
39	Test -39	<ul style="list-style-type: none"> <li>➤ Service marketing.</li> <li>➤ Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM.</li> <li>➤ Logistics management.</li> </ul>
40	Test -40	<ul style="list-style-type: none"> <li>➤ <b>Unit-8 Overall full test</b></li> </ul>
<b>UNIT-9 LEGAL ASPECTS OF BUSINESS</b>		
41	Test -41	<ul style="list-style-type: none"> <li>➤ Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts.</li> <li>➤ Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency.</li> </ul>
42	Test -42	<ul style="list-style-type: none"> <li>➤ Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer.</li> <li>➤ Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonor and discharge of negotiable instruments.</li> <li>➤ The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company.</li> </ul>
43	Test -43	<ul style="list-style-type: none"> <li>➤ Limited Liability Partnership: Structure and procedure of formation of LLP in India.</li> <li>➤ The Competition Act, 2002: Objectives and main provisions.</li> <li>➤ The Information Technology Act, 2000: Objectives and main provisions; Cybercrimes and penalties.</li> <li>➤ The RTI Act, 2005: Objectives and main provisions.</li> </ul>
44	Test -44	<ul style="list-style-type: none"> <li>➤ The RTI Act, 2005: Objectives and main provisions.</li> <li>➤ Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property.</li> </ul>

		<ul style="list-style-type: none"> <li>➤ Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST.</li> </ul>
45	Test -45	<ul style="list-style-type: none"> <li>➤ Unit- 9 Overall full Test</li> </ul>
<b>UNIT- 10 INCOME-TAX AND CORPORATE TAX PLANNING</b>		
46	Test -46	<ul style="list-style-type: none"> <li>➤ Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes.</li> <li>➤ International Taxation: Double taxation and its avoidance mechanism; Transfer pricing.</li> </ul>
47	Test -47	<ul style="list-style-type: none"> <li>➤ Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations.</li> <li>➤ Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns.</li> </ul>
48	Test -48	<ul style="list-style-type: none"> <li>➤ Income-tax: Basic concepts–Residential status and tax incidence–Exempted incomes; Agricultural income–Computation of taxable income under Salaries, House property, Capital gains, Profits and gains of business and profession and Income from other sources – Gross total income – Deductions from Gross total income–Clubbing of incomes–Set off and carry forward of losses–Assessment of Individuals.</li> <li>➤ Deduction and collection of tax at source–Advance payment of tax–E-filing of income-tax returns.</li> </ul>
49	Test -49	<ul style="list-style-type: none"> <li>➤ Tax planning, Tax avoidance and Tax evasion – Techniques of corporate tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or</li> </ul>

		<b>continue.</b> ➤ <b>International Taxation: Transfer pricing and anti-avoidance measures – Non-resident taxation – Double taxation relief – Application and interpretation of tax treaties.</b>
<b>50</b>	<b>Test -50</b>	➤ <b>Unit-10 Overall Full Test</b>

**Total Test -50**